

Exhibit B

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VIA E-MAIL

Kevin Dooley Kent, Esq.
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Re: *FTC v. Empire Holdings Group, LLC, et al.*, GRSM Notice of Retaining Lien

Dear Kevin and Robin:

Please be advised that GRSM has a retaining lien as to \$231,358.50 now held in GRSM's trust account, which amount represents attorney's fees incurred to date in connection with the above-referenced matter. *See Smyth v. Fidelity & Deposit Co.*, 190 A. 398, *aff'd*, 192 A. 640 (Pa. 1937) ("right of an attorney to ... deduct his fees out of money which he has in his hands belonging to his client, and pay over the balance, is well recognized and enforced in Pennsylvania.") (collecting cases); *Berger Realty Group, Inc. v. Pullman*, 1986 WL 7418, *1 (E.D. Pa. June 25, 1986) ("A retaining lien is a common law lien of an attorney recognized under Pennsylvania law which attaches to all property, papers, documents and monies of the client coming into the attorney's hands during the course of his employment as security for fees and expenses due the attorney in connection with the professional relationship between attorney and client.") (citing *In re Professional Hockey Antitrust Litig.*, 371 F. Supp. 742, 747 (E.D. Pa. 1974)).

Sincerely,

Stephen R. Freeland

cc: Greg Christiansen, Esq.
 Philip Martin, Esq.
 Amanda Grier, Esq.
 Ryan McAuliffe, Esq.